

Retention and Classification Report

Agency: Davis County (Utah). County Assessor (1453)

Davis Co. Administration Building
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Records Officer Yvonne Christensen

10910	Appraisal cards
27943	Commercial property appraisal cards
10912	Greenbelt application records
27726	Greenbelt audit files
10913	Mobile home assessment records
10915	Personal property audits
10914	Personal property signed statements
10918	Plat maps
10920	Sales ratio reports
11253	Tax assessment rolls printout
11320	Tax notices and collection
10921	Tax releases

AGENCY: Davis County (Utah). County Assessor

SERIES: 10910

3

TITLE: Appraisal cards

DATES: 1900-

ARRANGEMENT: Numerical by parcel number

ANNUAL ACCUMULATION: 10.00 cubic feet.

DESCRIPTION:

These records contain the complete information on the appraisal and assessment of real property. The folders contain the taxpayer's name, property address, serial number, legal description including acreage, improvements (size, quality of building, list of taxable features of improvement and photographs of improvements), assessed valuations for land and improvements, notes regarding Board of Equalization adjustments, and factoring worksheets.

RETENTION:

Retain 10 years.

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 1.

AUTHORIZED: 06/10/2008

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until scanned and then transfer to State Records Center. Retain in State Records Center for 10 years and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently with authority to weed.

AGENCY: Davis County (Utah). County Assessor

SERIES: 10910

TITLE: Appraisal cards

(continued)

Microfilm duplicate: Retain in Office permanently.

Computer data files: Retain in Office permanently.

APPRAISAL:

Administrative Fiscal Historical Legal

PRIMARY CLASSIFICATION:

Public

SECONDARY CLASSIFICATION(S):

Protected. UCA 63G-2-305(22)

AGENCY: Davis County (Utah). County Assessor

SERIES: 27943

3

TITLE: Commercial property appraisal cards

DATES: ca. 1945-

ARRANGEMENT: numerical by parcel number

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

Commercial property appraisal cards are used to assess values of real property for the purposes of collecting taxes. These records track the history of each parcel and validate accurate property values over time. Commercial valuation records or tax appraisal cards contain detailed descriptions of each individual parcel of property values over time. Each assessment folder contains the property address, the name of the commercial property, a serial number, a legal description of the property which includes the amount of acreage, and nature of improvements. Descriptions of improvements include the quality and size of buildings, lists of taxable features, sketches of improvements and photographs. These records provide ongoing assessed property valuations for land and improvements including notes about board of equalization adjustments. Many of these records include financial accounting, operating, sales, and income statements.

RETENTION:

Retain Permanently

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 1.

AUTHORIZED: 06/08/2012

AGENCY: Davis County (Utah). County Assessor

SERIES: 27943

TITLE: Commercial property appraisal cards

(continued)

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Computer data files: Retain in Office for 10 years and then microfilm and transfer to State Archives with authority to weed.

Paper: Retain in Office for 10 years and then scan and convert to microfilm and transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently with authority to weed.

Photographs: Retain in Office for 10 years and then transfer to State Archives with authority to weed.

APPRAISAL:

Fiscal Legal

This record series is similar to residential appraisal cards. However, they also contain commercial information, as defined in the law, that falls under Utah Code 59-1-404 concerning confidentiality.

PRIMARY CLASSIFICATION:

Public

SECONDARY CLASSIFICATION(S):

Exempt. Utah Code 59-1-404 (confidential information)

AGENCY: Davis County (Utah). County Assessor

SERIES: 10912

3

TITLE: Greenbelt application records

DATES:

ARRANGEMENT:

ANNUAL ACCUMULATION:

DESCRIPTION:

These one-part application forms are used to request taxation under the Farmland Assessment Act which allows for the assessment of agricultural land on the basis of its productive value rather than its market value. "The owner of land eligible for valuation under [the Farmland Assessment Act] shall submit an application to the county assessor of the county in which the land is located" (UCA 59-2-504 (1990)). The applications include name, address, date of application, county, property serial number, complete legal description, signature of owner, notary seal and signature, and indication whether approved or denied. This application may also include lease information. The original is kept by the county assessor, the second copy is sent to the State Tax Commission, and the final copy is given to the applicant.

RETENTION:

Retain permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 4.

AUTHORIZED: 09/25/1992

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office permanently.

AGENCY: Davis County (Utah). County Assessor

SERIES: 10912

TITLE: Greenbelt application records

(continued)

APPRAISAL:

PRIMARY CLASSIFICATION:

Public

SECONDARY CLASSIFICATION(S):

Private

AGENCY: Davis County (Utah). County Assessor

SERIES: 27726

3

TITLE: Greenbelt audit files

DATES: 2011 -

ARRANGEMENT: Numerical by parcel number

ANNUAL ACCUMULATION:

DESCRIPTION:

These files will create updated records of greenbelt properties, and identify if they still qualify under greenbelt guidelines. Once audited, these parcels will be updated regularly. These files may include the greenbelt application, name, address, telephone number of property owner, correspondence, photos, field inspection report, FAA compliance report, appraisers' field notes, copies of tax return, and production records.

RETENTION:

Retain permanently

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 4.

AUTHORIZED: 06/07/2011

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until inactive and then microfilm and transfer to State Archives with authority to weed.

Computer data files: Retain in Office until inactive and then microfilm and transfer to State Archives with authority to weed.

Photographs: Retain in Office until inactive and then microfilm and transfer to State Archives with authority to weed.

AGENCY: Davis County (Utah). County Assessor

SERIES: 27726

TITLE: Greenbelt audit files

(continued)

APPRAISAL:

Fiscal Historical Legal

PRIMARY CLASSIFICATION:

Public

SECONDARY CLASSIFICATION(S):

Private

AGENCY: Davis County (Utah). County Assessor

SERIES: 10913

3

TITLE: Mobile home assessment records

DATES: 1989-

ARRANGEMENT:

ANNUAL ACCUMULATION:

DESCRIPTION:

These are a five-year record of tax assessments on mobile homes. They include the owner's name, taxing district, account number, address, make, model, location, vehicle identification number, cost and percentage of assessment, a record of payment and sometimes a picture of the unit (UCA 53-2-602 (1990)).

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 7.

AUTHORIZED: 09/25/1992

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 6 years or until 1 year after removal from county and then destroy.

Computer data files: Retain in Office for 6 years or until 1 year after removal from county and then delete..

APPRAISAL:

Fiscal

These records are used for taxing purposes.

AGENCY: Davis County (Utah). County Assessor

SERIES: 10913

TITLE: Mobile home assessment records

(continued)

PRIMARY CLASSIFICATION:

Exempt Utah Code 41-1a-116; and Driver's Privacy Protection Act of
1994, 18 U.S.C. Chapter 123

AGENCY: Davis County (Utah). County Assessor

SERIES: 10915

3

TITLE: Personal property audits

DATES: 2003-

ARRANGEMENT: chronological by year, thereunder numerical by sequential account number

ANNUAL ACCUMULATION:

DESCRIPTION:

These are audits conducted on personal property by the State Tax Commission. Information is usually more specific than that contained on the Personal Property Affidavits. The audits include the business name, address, serial number, auditor's name, property type, supply list, equipment, cost, assessed value and any additional comments.

RETENTION:

Retain 5 years.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 9.

AUTHORIZED: 09/25/1992

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 2 years and then destroy provided documents have been scanned.

Computer data files: Retain in Office for 3 years and then delete provided office has no further administrative need.

Microfilm master: For records beginning in 2003 and continuing to the present. Retain in Office for 10 years after being microfilmed and then destroy provided microfilm has passed

AGENCY: Davis County (Utah). County Assessor

SERIES: 10915

TITLE: Personal property audits

(continued)

inspection and provided administrative need has ended.

APPRAISAL:

Administrative

The record copy is retained by the State Tax Commission. The county assessor maintains a duplicate copy. County employees say their administrative need for these copies is longer than 5 years as they regularly refer to the record for up to 10 years.

PRIMARY CLASSIFICATION:

Exempt UCA 59-2-705

AGENCY: Davis County (Utah). County Assessor

SERIES: 10914

1

TITLE: Personal property signed statements

DATES: 1970-

ARRANGEMENT: Chronological, thereunder numerical by sequential number.

ANNUAL ACCUMULATION:

DESCRIPTION:

These are forms sent to businesses to report personal property. In some counties the form is returned to the county assessor for computation of tax, in others, taxpayer computes his own taxes and return payment with form. The affidavits include serial number, taxable property location, equipment listing, trade fixtures, other personal equipment, purchase price, rented and leased equipment listings, rent/lease payments, business license number, and sales tax number or taxpayer number.

RETENTION:

Retain 10 years.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 5 years and then destroy provided documents have been scanned.

Microfilm master: Retain in Archives for 10 years and then destroy.

Microfilm duplicate: Retain in Office for 10 years and then destroy.

Computer data files: Retain in Office for 5 years and then

AGENCY: Davis County (Utah). County Assessor

SERIES: 10914

TITLE: Personal property signed statements

(continued)

delete.

PRIMARY CLASSIFICATION:

Protected

AGENCY: Davis County (Utah). County Assessor

SERIES: 10918

3

TITLE: Plat maps

DATES:

ARRANGEMENT:

ANNUAL ACCUMULATION:

DESCRIPTION:

These are copies of county recorders plats of property within the county. "The assessor shall keep in a map book a plat of the various parcels within any county, city or town, and identify for each parcel the name of the person to whom it is assessed" (UCA 59-2-312 (1990)). These plats must comply with prescribed minimum standards (UCA 59-2-317 (1990)).

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 12.

AUTHORIZED: 09/25/1992

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until superseded and then destroy.

APPRAISAL:

PRIMARY CLASSIFICATION:

Public

AGENCY: Davis County (Utah). County Assessor

SERIES: 10920

3

TITLE: Sales ratio reports

DATES:

ARRANGEMENT:

ANNUAL ACCUMULATION:

DESCRIPTION:

This computer report contains information compiled from the annual survey of property sales conducted by the State Tax Commission and in some cases local assessors. It is used to verify the accuracy of the assessment level. Sales are compared with the respective assessed valuations. The sales ratio study consists of data on individual sales data together with statistical summaries and reports. The data is normally compiled on magnetic tape.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 15.

AUTHORIZED: 09/25/1992

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 2 years and then destroy.

Computer data files: Retain in Office for 2 years and then delete.

APPRAISAL:

PRIMARY CLASSIFICATION:

Public

AGENCY: Davis County (Utah). County Assessor

SERIES: 11253

3

TITLE: Tax assessment rolls printout

DATES:

ARRANGEMENT:

ANNUAL ACCUMULATION:

DESCRIPTION:

This is a summary of annual real property assessments and payments. It is used as a work sheet. This printout includes the assessments, payments, date, serial number, location and equalizations. The record copy of the tax rolls is maintained by the county treasurer.

RETENTION:

Retain 1 year.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 3.

AUTHORIZED: 10/30/1992

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 1 year and then destroy.

APPRAISAL:

AGENCY: Davis County (Utah). County Assessor

SERIES: 11253

TITLE: Tax assessment rolls printout

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Davis County (Utah). County Assessor

SERIES: 11320

3

TITLE: Tax notices and collection

DATES: 1900-

ARRANGEMENT: Chronological, thereunder numerical by account number

ANNUAL ACCUMULATION:

DESCRIPTION:

This is a report of personal property tax collections. The report includes account number, tax year, taxing district, business or farm name, date, time, receipt number, amount, daily totals, and grand totals.

RETENTION:

Retain 3 years

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 5, Item 10.

AUTHORIZED: 06/03/2015

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 3 years and then destroy.

Computer data files: Retain in Office for 3 years and then delete.

APPRAISAL:

AGENCY: Davis County (Utah). County Assessor

SERIES: 11320

TITLE: Tax notices and collection

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Davis County (Utah). County Assessor

SERIES: 10921

3

TITLE: Tax releases

DATES:

ARRANGEMENT:

ANNUAL ACCUMULATION:

DESCRIPTION:

This is a release form completed on mobile homes when a tax is not due or the property is exempt. It may also be referred to as a tax clearance. It is used mainly for income tax audits and tax sale information on mobile homes that have been attached or secured to real property. A tax release must be completed before a mobile home is moved out of the county as evidence of personal property tax payment.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 17.

AUTHORIZED: 09/25/1992

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 1 year and then destroy.

APPRAISAL:

PRIMARY CLASSIFICATION:

Private